

**Department of Commerce
Calendar for the Audit/Reporting Cycle**

Action	Completion Date
Bureau contacts submit to OFPA reconciled Year-to-Date Intra-Commerce TDRs and TDR checklist Part I for the second Quarter of FY 1999.	JUNE 1, 1999
OFPA provides bureaus with the CFO guidance on the preparation and submission of FY 1999 Annual Financial Statements and FACTS.	JUNE 11, 1999
OFPA meets with bureau CFOs to discuss prior year's financial statements process and current year guidance.	JUNE 11, 1999
OFPA provides bureaus with proforma financial statements and the proforma accountability report.	JUNE 11, 1999
Bureaus submit to OFPA Year-to-Date Intra-governmental and Intra-bureau transaction summary reports and Intra-governmental checklist Part I for the second quarter of FY 1999.	JUNE 14, 1999
OFPA holds intra-governmental and FACTS training for the bureaus.	JUNE 24, 1999
Bureaus that are not SGL compliant submit to the Department a crosswalk from their general ledger accounts to the SGL accounts.	JULY 1, 1999
Bureaus forward their interim financial statements as of March 31, 1999 to OFPA.	JULY 12, 1999
FOs notify auditors of scheduled inventory counts or as soon as the dates are known.	JULY 30, 1999
Bureau contacts exchange preliminary Year-to-Date Intra-Commerce TDRs for confirmation and reconciliation purposes for the third Quarter of FY 1999.	AUG. 2, 1999
Bureau contacts submit to OFPA reconciled Year-to-Date Intra-Commerce TDRs and TDR checklist Part I for the third Quarter of FY 1999.	AUG. 30, 1999
Bureaus must notify OFPA of any newly established appropriations (fund symbols) so that the Treasury's Master Appropriations File can be updated to receive FACTS data.	AUG. 31, 1999
Bureaus submit to OFPA Year-to-Date Intra-governmental and Intra-bureau transaction summary reports and Intra-governmental checklist Part I for the third quarter of FY 1999.	SEPT. 13, 1999
OFPA sends consolidated legal inquiry letter to OGC for response no earlier than December 1, 1999, to be returned to OIG by December 15. This inquiry letter includes a request for an updated response no earlier than February 15, 2000 and to be returned to OIG by March 1, 2000.	OCT. 15, 1999
Bureau contacts exchange preliminary Year-to-Date Intra-Commerce TDRs for confirmation and reconciliation purposes for the fourth Quarter of FY 1999.	NOV. 1, 1999
FOs submit to auditors pre-closing trial balances.	NOV. 1, 1999
Bureau contacts submit to OFPA reconciled Year-to-Date Intra-Commerce TDRs and TDR checklist Part II for the fourth Quarter of FY 1999.	NOV. 29, 1999
FOs provide auditors and Deputy CFO with draft financial statements (including overview, notes & supplemental information), and pre-closing trial balances.	DEC. 1, 1999

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Action	Completion Date
Bureaus submit to OFPA Year-to-Date Intra-governmental and Intra-bureau transaction summary reports and Intra-governmental checklist Part II for the fourth quarter of FY 1999.	DEC. 13, 1999
OFM provides draft CFS to the OIG.	DEC. 20, 1999
Auditors end bureaus' fieldwork.	JAN. 3, 2000
Entity heads and FOs provide auditors with management representation letters.	Per auditors' requests
Bureaus provide copies of their legal inquiry and management representation letters to OFPA.	JAN. 5, 2000
FOs submit to Deputy CFO financial statements (with auditor's adjustments), fluctuation analyses, and pre-closing trial balances.	JAN. 10, 2000
Bureau contacts submit to OFPA Final FY 99 Intra-Commerce TDRs (including audit adjustments), Intra-governmental and Intra-bureau summary activity reports, and Part III of Intra-Commerce and Intra-governmental checklists respectively.	JAN. 10, 2000
FOs transmit to Deputy CFO FACTS final adjusted trial balance (ATB) and NOTES.	JAN. 18, 2000
OFPA concludes review of bureaus' FACTS data submissions.	JAN. 31, 2000
Deputy CFO submits draft DOC CFS to OIG and GAO.	JAN 21, 2000
Deputy CFO transmits to Treasury FACTS ATBs and Notes.	FEB. 1, 2000
Bureau director or CFO transmits final transmittal memorandum to Deputy CFO.	FEB. 4, 2000
FOs submit adjustments to FACTS data provided to OFPA on January 18. These adjustments should reflect only final adjustments and audit adjustments made to the bureaus' final financial statements.	FEB. 10, 2000
Entity Heads and FOs submit letters to OFPA updating their management representation letters (updates as of February 15, 2000).	FEB. 15, 2000
OIG submits signed consolidated audit reports, with DOC CFS financial statements, to Deputy CFO.	FEB. 22, 2000
OFPA submits final FACTS adjustments to Treasury.	No later than FEB. 24, 2000
CFO transmits Department-wide consolidated financial statements to OMB.	MAR. 1, 2000
CFO and OIG certify FACTS data to Treasury.	MAR. 3, 2000